BALL JANIK LLP

TTORNEY

RECORDATION NO. 2230 FILED

SEP 1'99

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12-15 PM

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Louis E. Gitomer Of Counsel (202) 466-6532

September 1, 1999

Honorable Vernon A. Williams Secretary Surface Transportation Board Washington, DC 20423

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of August 30, 1999. The primary document to which this is connected is recorded under Recordation No. 22320. We request that one copy of this document be recorded under Recordation No. 22320-A.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc One Leasing Corporation 1111 Polaris Parkway, Suite A3 Columbus, OH 43065

Lessee:

J.R. Simplot Company 323 Lafond Street Caldwell, ID 83605

A description of the equipment covered by the Memorandum of Lease Agreement consists of three tank cars numbered JRSX 11108, 11110, 11111 and 11114.

PORTLAND, OREGON

WASHINGTON, D.C.

SALEM, OREGON

BALL JANIK LLP

Honorable Vernon A. Williams September 1, 1999 Page 2

A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer Of Counsel Ball Janik LLP Suite 225 1455 F Street, N.W. Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43065, and J.R. Simplot Company, 323 Lafond Street, Caldwell, ID 83605, covering three tank cars numbered JRSX 11108, 11110, 11111 and 11114.

Very Fruly/Mogurs,

Louis E. Gitomer

Enclosures

RECORDATION NO. 22320 FILED

SEP 1'99

12-15 PM

MEMORANDUM OF LEASE AGREEMENT BETWEEN BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY AUGUST 30, 1999 Memorandum of a Lease Agreement made and entered into as of August 30, 1999 by and between Banc One Leasing Corporation ("Lessor") and J.R. Simplot Company ("Lessee").

WITNESSETH:

- 1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
- 2. The lease of the Railcars shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

		. 1	•
By:	Erre	n (ha	lan
Title:	Fund	ing Am	thorth
Date:		y 31, 1	
	J		
Lessee:	J.R. Simpl	ot Compar	ıy
By:			
Title:	4.1		· · · · · · · · · · · · · · · · · · ·
Date:			

Lessor: Banc One Leasing Corporation

Memorandum of a Lease Agreement made and entered into as of August 30, 1999 by and between Banc One Leasing Corporation ("Lessor") and J.R. Simplot Company ("Lessee").

WITNESSETH:

- 1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
- 2. The lease of the Railcars shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

Lessor:	Banc One Leasing Corporation			
By:				
Title:				
Date:				
Lessee:	J.R. Simplot Company			
By:	homer Ron			
Title:	Thomas J. Sorge Vice President and Treasurer			
Date:	8/30/99			

COUNTY OF Delaware

On this 31 day of August, 1999, before me personally appeared to me duly sworn, says that he/she is the Funding Authority of Banc One Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and acknowledged that the execution of the said instrument was his/her free act and deed.

Cheryl Studebaker
NOTARY PUBLIC

My commission expires: March 30,2001

CHERYL STUDEBAKER NOTARY PUBLIC, STATE OF OHIO MY COMMISSION EXPIRES MARCH 30, 2001

STATE OF IDAHO

ADA **COUNTY OF**

On this 30th day of August, 1999, before me personally appeared
THOMAS J. SORGE , to me personally known, who being by me
duly sworn, says that he/she is the Vice President and Treasurer of J.R. Simplo
Company that the foregoing instrument was signed on behalf of said corporation, and
acknowledged that the execution of the said instrument was his/her free act and deed.
Marman Mark
Thugold . Coll
NOTARX/PUBLIC

My commission expires:

8/26/2003



EXHIBIT A TO MEMORANDUM OF LEASE AGREEMENT BETWEEN BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY

Four (4) Union Tank Rail Cars bearing the following marks and numbers

JRSX 11108

JRSX 11110

JRSX 11111

JRSX 11114

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated as of August 30, 1999, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.

Louis E. Gitomer September 1, 1999